

CHAPTER TWO

SPENDING PLAN

Revised July 2005

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The Spending Plan represents the County's plan for how it will use the funds granted in their DASA Program Agreement and concurrence by DASA of that plan. DASA's concurrence is represented by approval from the Regional Administrator.

The Spending Plan is the basis by which payments to the counties are authorized. The Spending Plan is submitted by the County and must be approved by the DASA Regional Administrator prior to payments being authorized, but not prior to entering into a contract.

The Spending Plan defines how the County shall distribute the funds awarded to the county, the services and activities that will be procured, and the minimum service levels that will constitute outcome or output measures for services delivered.

The spending plan database, identified as the Spending Plan Activity Reporting System (SPAR), is a direct online input through which the County identifies:

- Each unique activity (Budgeting, Accounting and Reporting System – BARS - Code) that the County expects/plans to use,
- The allocation of funds made to that unique activity code, and
- In many cases, the minimum number of units of service (and type) that the County will provide.

Each award must be treated separately.

The County shall submit the Spending Plan to the Regional Administrator through the Transact Washington portal to TARGET. It is modeled after a spreadsheet but is a database with certain business rules and standard reporting capabilities built into it.

The Spending Plan consists of:

1. County identification,
2. Revenue source: These are the specific awards made in the contract to each county. There is a link between the Contracts database and the Spending Plan database to ensure that each award used for the Spending Plans accurately reflects the contract awards,
3. BARS code and service description: Identifies the expenditure account code assigned through the statewide BARS that is mandated for use by all counties along with the type of services or activities that the BARS code represents.
 - The County shall enter the dollars they allocate from each award or revenue to a specific BARS code to specify the amount of money they plan to spend from that award or revenue for the distinct service/activity identified by the BARS code.
 - The County shall specify in the Spending Plan the dollars allocated to criminal justice activities separate from all other activities.
4. Units of services, service unit type, and cost per unit of service: Defines the type of unit of service, identifies the number of units of services and the cost for each

unit of service that will be measured for each BARS Code. The units of service are standardized for statewide comparability.

- For each BARS code the County allocates dollars into, the County shall enter either the total number of units of service that will be provided during the biennium or the cost for each unit of service.
- This part of the spending plan establishes the minimum units of service the County shall provide for each BARS code during the biennium and against which outcome measures will be taken. Not all BARS code have a minimum number of units of service requirement.
- Services provided to Title XIX eligible clients will not be identified in this section of total units of service to be provided in the biennium. The cost for these units of service are pre-defined and not measured in this section.

5. Title XIX match funds: For each contract award, the County shall identify how much it will set aside to pay for the state match share of Title XIX services provided by the County and/or its subcontractors. This amount is not available to the County when billing DASA for services, but is held by DASA to pay the state match for Title XIX services billed and paid through the Medical Assistance Administration payment system for agencies providing such services. The dollars identified in these cells are not applied to the BARS categories for the units of service provided.

Spending Plan Process

County approval:

By submitting the Spending Plan to the DASA Regional Administration, the County shall indicate that it is requesting review and approval by the DASA Regional Administrator. The Spending Plan must balance in all awards and revenues before the County can submit the plan to the DASA Regional Administrator.

Regional Administrator approval:

The DASA Regional Administrator will approve the Spending Plan as submitted or it will be denied and returned to the County (electronically) for further modifications. When approved, the latest Spending Plan becomes the biennial Spending Plan for the County and is available in the online system if future revisions are needed.